

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of

Date: February 20, 2008

Nobuyuki Morimoto and Hideki Nishihata

Examiner: Dihn, Thu Huong T.

Serial No. : 10/585,522

Group Art Unit: 2812

Filed : July 7, 2006

For : PROCESS FOR PRODUCING SOI WAFER

Mail Stop ISSUE FEE  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, Virginia 22313-1450

Sir:

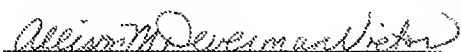
**COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE**

Applicant received a Notice of Allowance dated November 20, 2007 for the above-identified patent application. In the Notice, the Examiner allowed claims 1-4. The Examiner also paraphrased the subject matter of some of the allowed claims as part of the stated reasons for allowance. Applicant agrees with the Examiner's conclusion regarding the patentability of the allowed claims, without necessarily agreeing with or acquiescing in the Examiner's reasoning. In particular, Applicant believes that the claims are allowable because the prior art fails to disclose, teach or suggest the subject matter recited in the allowed claims, independent of how the subject matter of one or more of these claims may be paraphrased or otherwise described.

If the Examiner has any questions, he is invited to contact the undersigned agent of record.

CERTIFICATE OF E-FILING

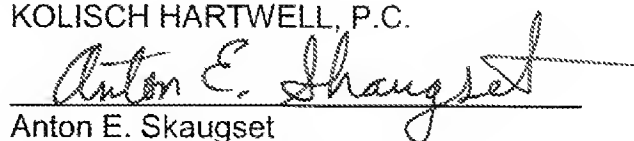
I hereby certify that this correspondence is being transmitted electronically via the United States Patent and Trademark Office's EFS-Web System on February 20, 2008.



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Respectfully submitted,

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